

# City of Upland



Financial Update  
October 31, 2019  
Fiscal Year 2019-2020

## 2019-2020 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 07/01/18*		\$ 14,171,409
*Fiscal 2017-2018 Audited Balance - Fiscal 2018-2019 audit in progress		
Revenues	\$ 6,414,175	
Expenditures	<u>(11,576,151)</u>	
YTD Revenues over (under) expenditures		(5,161,976)
Fund Balance Designations		(8,607,482)
Estimated Fund Balance at 10/31/19		<u>\$ 401,952</u>

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended October 31, 2019**

<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	
Property Tax	\$ 14,826,546	\$ 15,729,194	\$ 16,914,910	\$ -	0.0%
Sales & Use Tax	12,808,924	12,231,153	14,412,470	2,446,991	17.0%
Business License Tax	1,036,158	876,302	965,000	273,789	28.4%
Other Taxes	801,575	662,438	750,530	232,060	30.9%
Franchise Tax	1,048,487	1,065,850	1,230,000	-	0.0%
Licenses & Permits	2,229,555	2,207,089	2,639,190	979,156	37.1%
Revenue from Other Governments	414,401	65,982	60,570	21,547	35.6%
Charges for Services	2,657,170	2,827,316	2,304,411	782,426	34.0%
Fines & Forfeitures	694,978	813,045	748,220	281,321	37.6%
Use of Money & Property	1,345,908	2,471,958	876,840	597,819	68.2%
Other Revenue	2,284,164	2,294,299	2,083,800	799,065	38.3%
Transfers In	-	724,123	-	-	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 40,147,863</b>	<b>\$ 41,968,749</b>	<b>\$ 42,985,941</b>	<b>\$ 6,414,175</b>	<b>14.9%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended October 31, 2019**

<b>Department Name</b>	<b>Annual Budget</b>	<b>YTD Expend.</b>	<b>YTD Encumb</b>	<b>Available Budget</b>	<b>Percent Utilized</b>
General Government	\$ 3,739,090	\$ 1,143,703	\$ 68,808	\$ 2,526,579	30.6%
Administrative Services	5,412,970	1,139,462	1,635,705	2,637,803	21.1%
Development Services	1,740,270	490,757	352,097	897,415	28.2%
Police	22,657,380	6,297,223	613,989	15,746,169	27.8%
Fire	19,140	134,357	53,469	(168,686)	702.0%
Community Services	1,805,981	541,079	217,288	1,047,614	30.0%
Public Works	6,811,630	1,829,570	1,209,674	3,772,385	26.9%
Transfers Out	1,112,800	-	-	1,112,800	0.0%
<b>General Fund</b>	<b>\$ 43,299,261</b>	<b>\$ 11,576,151</b>	<b>\$ 4,151,030</b>	<b>\$ 27,572,081</b>	<b>26.7%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End October 31, 2019**

							% of Year	33%
Current Year Activity								
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>	
General Fund	101	42,985,941	\$ 6,414,175	14.9%	43,299,261	11,576,151	26.7%	
Housing Fund	201	4,165,000	607,871	14.6%	4,105,240	660,494	16.1%	
Public Safety Augmentation Fund	203	1,002,140	255,450	25.5%	1,002,140	255,450	25.5%	
Gas Tax Fund	204	3,336,710	888,147	26.6%	8,924,110	84,689	0.9%	
Measure I	205	1,366,800	221,723	16.2%	6,059,150	9,623	0.2%	
HOME	208	231,000	29,128	12.6%	205,000	-	0.0%	
Community Development Block Grant	209	638,560	-	0.0%	1,025,714	88,926	8.7%	
Parking Improvement District Area	210	55,500	25,407	45.8%	204,200	6,303	3.1%	
Air Quality Management District	211	260,000	(414)	-0.2%	355,210	144,984	40.8%	
Homeland Security Grants - PD	214	22,940	-	0.0%	22,940	-	0.0%	
Proposition 30	215	1,900	(305)	0.0%	140,000	-	0.0%	
COPS	216	123,000	(1,372)	-1.1%	626,870	-	0.0%	
Other Grants	217	-	32,816	0.0%	-	616	0.0%	
Office of Traffic Safety Grants	218	166,200	33,271	0.0%	166,200	55,023	0.0%	
JAG Grant	219	-	-	0.0%	-	-	0.0%	
Asset Forfeiture-Fed DOJ	220	-	(1,040)	0.0%	-	-	0.0%	
Cal HOME	222	54,000	(826)	-1.5%	210,000	-	0.0%	
Asset Forfeiture-Fed Treas	223	-	(19)	0.0%	-	-	0.0%	
Asset Forfeiture-State	224	-	(364)	0.0%	-	1,000	0.0%	
BSCC Budget Acct	225	-	(165)	0.0%	-	-	0.0%	
General Development	420	434,300	159,730	36.8%	54,850	46,702	85.1%	
Park Acquisition & Development	421	1,651,000	499,841	30.3%	178,400	17,613	9.9%	
Storm Drain Development	422	820,960	570,358	69.5%	655,420	4,911	0.7%	
Street & Traffic Facility Development	423	738,000	185,916	25.2%	1,629,520	-	0.0%	
General Capital Projects	425	1,112,800	-	0.0%	1,163,930	4,740	0.0%	
Street & Alley Repairs - Burrtec	426	216,000	33,134	15.3%	776,750	1,745	0.2%	
ERG Effic Capital Improved	427	-	693	0.0%	275,120	-	0.0%	
Water Utility	640	29,353,500	10,870,925	37.0%	41,491,190	6,179,770	14.9%	
Solid Waste Utility	641	13,717,240	4,065,193	29.6%	13,366,560	2,286,948	17.1%	
Sewer Utility	645	10,232,280	3,551,913	34.7%	12,754,150	1,746,912	13.7%	
Fire Worker's Comp	750	-	(940)	0.0%	-	-	0.0%	
Self-Funded Liability	751	4,177,530	1,393,702	33.4%	4,177,530	2,651,521	63.5%	
Fleet Management	752	1,163,420	339,539	29.2%	1,433,070	458,005	32.0%	
Information Systems	753	1,724,560	528,866	30.7%	1,677,510	593,729	35.4%	
Building Maint & Operations	754	1,078,670	357,307	33.1%	1,156,300	225,260	19.5%	
Successor Agency	805	3,366,250	1,982	0.1%	3,323,870	542,778	16.3%	
		<b>124,196,201</b>	<b>\$ 31,061,642</b>	<b>25.01%</b>	<b>150,460,205</b>	<b>27,643,892</b>	<b>18.37%</b>	